

महत्वपूर्ण / समयबद्ध

संख्या- 524 / 33(150)2016 / XXVII(1) / 2021

प्रेषक,

सौजन्या,  
सचिव, वित्त,  
उत्तराखण्ड शासन।

सेवा में,

समस्त अपर मुख्य सचिव/  
प्रमुख सचिव/सचिव,  
उत्तराखण्ड शासन।

वित्त अनुभाग-1

देहरादून, दिनांक: 10 जून, 2021

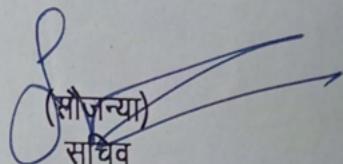
विषय:- CSS के अन्तर्गत भारत सरकार द्वारा धनराशि अवमुक्त करने एवं अनुश्रवण करने हेतु नयी प्रक्रिया निर्धारण के सम्बन्ध में।

महोदय,

कृपया उपर्युक्त विषयक सचिव, सामाजिक न्याय और अधिकारिता मंत्रालय का पत्र दिनांक 25.05.2021 एवं व्यय विभाग, वित्त मंत्रालय भारत सरकार के कार्यालय ज्ञाप दिनांक 23.03.2021 की छायाप्रतियां संलग्नक प्रेषित करते हुए मुझे यह कहने का निर्देश हुआ है कि व्यय विभाग, वित्त मंत्रालय भारत सरकार के कार्यालय ज्ञाप दिनांक 23.03.2021 में उल्लिखित दिशा निर्देशों का अनुपालन किये जाने एवं दिनांक 01.07.2021 से पूर्व प्रत्येक CSS हेतु State Nodal Agencies (SNAs) एवं Implementing Agencies (IAs) का चयन करते हुए PFMS पर पंजीकरण करने तथा SNAs एवं IAs हेतु बैंक एकाउंट खोलने एवं PFMS पर इनकी मैपिंग किये जाने हेतु शीघ्रातिशीघ्र यथावश्यक अग्रेतर कार्यवाही करने का कष्ट करें।

संलग्नक-यथापेत्र।

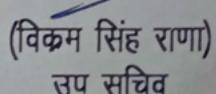
भवदीय

  
(सौजन्या)  
सचिव

संख्या- 524 / 33(150)2016 / XXVII(1) / 2021 एवं तददिनांकित

प्रतिलिपि:- श्री मनमोहन मैनाली, नोडल अधिकारी PFMS, उत्तराखण्ड शासन को यथावश्यक कार्यवाही हेतु प्रेषित।

आज्ञा से,

  
(विक्रम सिंह राणा)  
उप सचिव

१८

F. No. 1(13)PFMS/FCD/2020  
 Government of India  
 Ministry of Finance  
 Department of Expenditure  
 PFMS Division

Block No.11, 5<sup>th</sup> Floor,  
 CGO Complex, Lodhi Road,  
 New Delhi, dated 23.03.2021

OFFICE MEMORANDUM

**Subject: Procedure for release of funds under the Centrally Sponsored Schemes (CSS) and monitoring utilization of the funds released**

The General Financial Rule 232(v) prescribes the release of funds to the State Governments and monitoring utilization of funds through PFMS. For better monitoring of availability and utilization of funds released to the States under the Centrally Sponsored Schemes (CSS) and to reduce float, the Department of Expenditure vide letter of even number dated 16.12.2020 had shared a draft modified procedure for release of funds under CSS with all the State governments and Ministries/Departments of the Government of India to seek their comments. The comments received from the State governments and Ministries/Departments of the Government of India were considered and the procedure has been suitably modified.

With a view to have more effective cash management and bring more efficiency in the public expenditure management, it has been decided that the following procedure will be followed by all the State Governments and Ministries/Departments of the Government of India regarding release and monitoring utilization of funds under CSS with effect from 1<sup>st</sup> July, 2021:

1. Every State Government will designate a Single Nodal Agency (SNA) for implementing each CSS. The SNA will open a Single Nodal Account for each CSS at the State level in a Scheduled Commercial Bank authorized to conduct government business by the State Government.
2. In case of Umbrella schemes which have multiple sub-schemes, if needed, the State Governments may designate separate SNAs for sub-schemes of the Umbrella Scheme with separate Single Nodal Accounts.
3. Implementing Agencies (IAs) down the ladder should use the SNA's account with clearly defined drawing limits set for that account. However, depending on operational requirements, zero-balance subsidiary accounts for each scheme may also be opened for the IAs either in the same branch of the selected bank or in different branches.
4. All zero balance subsidiary accounts will have allocated drawing limits to be decided by the SNA concerned from time to time and will draw on real time basis from the Single Nodal Account of the scheme as and when payments are to be made to beneficiaries, vendors etc. The available drawing limit will get reduced by the extent of utilization.

*Amul*

5. For seamless management of funds, the main account and all zero balance subsidiary accounts should preferably be maintained with the same bank. However, State Government may choose different banks for opening Single Nodal Accounts of different CSS.
6. Only banks having a robust IT Systems and extensive branch network should be chosen for opening the Single Nodal Account of each CSS. The bank chosen should have the facility to open the required number of subsidiary zero balance accounts and a robust MIS for handling accounting and reconciliation at each level. The bank should also provide a user friendly dashboard to officers at various levels to monitor utilization of funds by IAs.
7. The bank's software system should be able to monitor the drawing limits of the IAs who should be able to draw funds on real time basis from the SNA's account as and when payments are to be made. The selected bank should ensure proper training and capacity building of branch managers and other staff for smooth operation of these accounts.
8. The Ministries/Departments will release the central share for each CSS to the State Government's Account held in the Reserve Bank of India (RBI) for further release to the SNA's Account.
9. Funds will be released to the States strictly on the basis of balance funds of the CSS (Central and State share) available in the State treasury and bank account of the SNA as per PFMS or scheme-specific portals fully integrated with PFMS in consonance with rule 232(V) of the General Financial Rules, 2017.
10. The SNAs shall ensure that the interest earned from the funds released should be mandatorily remitted to the respective Consolidated Funds on pro-rata basis in terms of Rule 230(8) of GFR, 2017. Interest earned should be clearly and separately depicted in PFMS, scheme-specific portals integrated with PFMS and in MIS provided by the banks.
11. Except in case of schemes/sub-schemes having no State share, States will maintain separate budget lines for Central and State Share under each CSS in their Detailed Demand for Grants (DDG), and make necessary provision of the State share in the State's budget. While releasing funds to SNA, State's Integrated Financial Management Information System (IFMIS) should provide these budget heads and the same should be captured in PFMS through treasury integration.
12. In the beginning of a financial year, the Ministries/Departments will release not more than 25% of the amount earmarked for a State for a CSS for the financial year. Additional central share (not more than 25% at a time) will be released upon transfer of the stipulated State share to the Single Nodal Account and utilization of at least 75% of the funds released earlier (both Central and State share) and compliance of the conditions of previous sanction. However, this provision will not be applicable in case of schemes where a different quantum of release has been approved by the Cabinet.
13. After opening of Single Nodal Account of the scheme and before opening zero balance subsidiary account of IAs or assigning them drawing rights from SNA's account, the IAs at all levels shall return all unspent amounts lying in their accounts to the Single Nodal Account of the SNA. It will be the responsibility of the State government concerned to ensure that the entire unspent amount is returned by all the IAs to the Single Nodal Account of the SNA concerned. For this, the State Governments will work out the modalities and the timelines and will work out Central and state share in the amount so available with IAs.

SNA will keep a record of unspent balance lying in the account of IAs and the amount refunded by IAs.

14. Refund of balance amount by IAs and the amount available in the SNA's account should be taken into account by the Program Division of the Ministry/Department while releasing funds under the scheme. Concerned SNA shall keep a record of the unspent amount lying in the account of IAs to be deposited in the Single Nodal Account while assigning drawing rights to IAs.
15. Ministries/ Departments will ensure that releases under all CSS are made strictly as per the actual requirement on the ground, without resulting in any material float with the implementing agencies at any level.
16. The State Government will transfer the Central share received in its account in the RBI to the concerned SNA's account within a period of 21 days of its receipt. The Central share shall not be diverted to the Personal Deposit (PD) account or any other account by the State Government. Corresponding State share should be released as early as possible and not later than 40 days of release of the Central share. The funds will be maintained by the SNA in the Single Nodal Account of each CSS. State Governments/SNA/IAs shall not transfer scheme-related funds to any other bank account, except for actual payments under the Scheme.
17. State Governments will register the SNA and all IAs on PFMS and use the unique PFMS ID assigned to the SNA and IAs for all payments to them. Bank accounts of the SNA, IAs, vendors and other organizations receiving funds will also be mapped in PFMS.
18. Payments will be made from the zero balance subsidiary accounts up to the drawing limit assigned to such accounts from time to time. Transactions in each Subsidiary Account will be settled with the Single Nodal Account daily through the core banking solution (CBS) on the basis of payments made during the day.
19. SNA and IAs will mandatorily use the EAT module of PFMS or integrate their systems with the PFMS to ensure that information on PFMS is updated by each IA at least once every day.
20. SNA will keep all the funds received in the Single Nodal Account only and shall not divert the same to Fixed Deposits/Flexi-Account/Multi-Option Deposit Account/Corporate Liquid Term Deposit (CLTD) Account etc.
21. The State IFMIS should be able to capture scheme component-wise expenditure along with PFMS Scheme Code and Unique Code of the Agencies incurring the expenditure. State Governments will ensure daily uploading/sharing of data by the State IFMIS/Treasury applications on PFMS. PFMS will act as a facilitator for payment, tracking and monitoring of fund flow.
22. Release of funds by the Ministries/Departments to States towards the end of the financial year should be avoided to prevent accumulation of unspent balances with States. Ministries/Departments will arrange to complete the release well in time so that States have ample time to seek supplementary appropriations from their respective legislatures, if required, and account for all the releases in the same financial year.

23. In case of CSS having no State share and where as per the scheme guidelines, funds are released by the Central Ministry/Department directly to the districts/blocks/Gram Panchayats/Implementing agencies, the requirement of notifying a single Nodal Agency and opening of a Single Nodal Account at the State level may be waived by the Secretary of the Central Ministry/Department concerned in consultation with the Financial Adviser.
24. UTs without legislature work directly in PFMS. Therefore, there is no need for them to open a Single Nodal Account. They will ensure that the funds are released to the vendors/beneficiaries 'just in time'. In case funds are to be released to any agency as per scheme guidelines, provision of Rule 230 (vii) of GRF 2017 will be strictly followed to avoid parking of funds, with agencies.
25. Ministries/Departments shall undertake monthly review of the release of funds (both the Central and State Share) from the State treasury to the SNA, utilization of funds by SNAs and IAs and outputs/outcomes vis-à-vis the targets for each CSS.

This issues with the approval of Secretary (Expenditure) and shall supersede all earlier guidelines on this subject.

*Subhash Chandra Meena*  
23/3/21  
(Subhash Chandra Meena)  
Director (FCD)  
011-24368543  
E-mail: [subhash.meena@nic.in](mailto:subhash.meena@nic.in)

To,

1. All Secretaries to the Government of India
2. All Financial Advisors to the Government of India
3. All Pr. CCAs/CCAs of all Ministries/Departments

Copy to:

1. PSO to Secretary (Expenditure)
2. PPS to CGA
3. Sr.PPS to Addl. Secretary (Expenditure)
4. PSO to Addl. Secretary (Pers)
5. Sr. PPS to JS (PFC-II)
6. Sr. PPS to JS(PF-S)

Sr.No.	Name of State	GOI Scheme Name and code	State linked Scheme Name and Code added in SNA	Single Nodal Agency(SNA) Unique Code	SNA Contact details (Name, Designation, email, Contact No.)	Remarks
1		[1334] - GRAM NYAYALAYAS				
2		[9174] - Infrastructure Facilities for Judiciary				
3		[3690] - National Mission for Safety of Women (Fast Track Special Courts-Nirbhaya Fund)				

## Annexure

## STATUS OF BALANCE LAYING UNSPENT WITH THE STATES/UT

States	1997-98	2011-12	2016-17	2018-19	2019-20	1993-94 to 2019-20	2020-21	2021-22	Total Central share	Corresponding state share (as per CSS pattern)	Total amount due for submission of LC pattern)
Andhra Pradesh					4,1800	4,1800	10,2800			14,4600	
Bihar					40,0381	40,0381	65,7200			105,7581	
Chhattisgarh						0,0000	7,8100			7,8400	
Haryana						0,0000	22,0000			22,0000	
Himachal Pradesh					4,2676	4,2676	5,5000			9,7676	
Goa					0,0000	0,0000	0,0000			3,20	3,2000
Odisha					0,0000	28,4200	28,4200			28,4200	
Rajasthan					0,0000	0,0000	29,7379			41,50	71,2379
Gujarat					16,4900	16,4900	13,5040			29,9940	
West Bengal					0,0000	20,0000	20,0000	31,0700		51,0700	
Jharkhand					0,0000	0,0000	0,0000			6,00	6,0000
Karnataka						0,0000	29,7200	27,0000		56,7200	
Kerala						0,0000	13,0000			13,0000	
Madhya Pradesh					0,0000	0,0000	45,6000	55,00		100,6000	
Maharashtra						0,0000	2,0450	18,00		20,0450	
Punjab						0,0000	0,0000	1,50		1,5000	
Telangana					0,0000	38,7100	38,7100	18,1700		56,8900	
Tamil Nadu					5,5350	6,0064	5,8600			11,8664	
Uttarakhand					0,4714		0,0000	57,2700	103,32	160,5900	
Uttar Pradesh						0,0000	0,0000			0,0000	
Jammu & Kashmir								323,3169	255,52	786,949040	
Total States	0,0000	0,0000	0,0000	0,4714	157,640720	158,112140					

रामयवद्द  
2021

States/UTs	1997-98	2011-12	2016-17	2018-19	2019-20	1993-94 to 2019-20	2020-21	2021-22	Total Central share	Corresponding state share (as per CSS pattern)	Total amount due for submission of UC
North East Region											
Arunachal Pradesh					0.0000	0.0000	5.0000	4.0900	9.0900		
Manipur					9.6600	9.6600	5.0000		14.6600		
Meghalaya					0.0000	0.0000	0.0000	11.5000	11.5000		
Mizoram					0.0000	0.0000	4.5000		4.5000		
Nagaland					3.4200	3.4200	5.0000		8.4200		
Sikkim					2.4688	2.4688	2.9500		5.4188		
Tripura					11.4244	11.4244	7.7400		19.1644		
Assam					0.0000	0.0000	25.0000	27.4000	52.4000		
Total NE States	0.0000	0.0000	0.0000	0.0000	26.9732	26.9732	50.6900	47.4900	125.1532		
Union Territories											
A & Nicobar Islands					0.0000	0.0000	0.3336	1.2564	1.7100		
Puducherry					0.0000	0.3899	0.3899		0.3899		
Dadra & Nagar Haveli						0.0000	0.0000	0.0144	30.0000	30.0144	
Govt. of NCT of Delhi						0.0000	0.0000			0.0000	
Lakshadweep	0.1386					0.1386				0.1386	
Chandigarh		1.7126					1.7126			1.7126	
Daman & Diu						0.0000			0.0000		
Jammu and Kashmir					0.0000	0.0000	1.7715	20.0000	21.7715		
Ladakh						0.0000				0.0000	
Total UTs	0.1386	1.7126	0.0000	0.0000	0.389945	2.241137	2.1395	51.3564	55.7370		
Grand Total	0.1386	1.7126	0.0000	0.4714	185.0038	187.3264	426.1464	354.3664	967.83923580		